

under one or more contracts are at least equal to the increased cost under the other affected contracts, provided that the contractor and the affected contracting officers agree on the method by which the price adjustments are to be made for all affected contracts. In this situation, the contracting agencies would, of course, require an adjustment of the contract price or cost allowances, as appropriate, to the extent that the increases under certain contracts were not offset by the decreases under the remaining contracts.

(f) Whether cost impact is recognized by modifying a single contract, several but not all contracts, or all contracts, or any other suitable technique, is a contract administration matter. The Cost Accounting Standards rules do not in any way restrict the capacity of the parties to select the method by which the cost impact attributable to a change in cost accounting practice is recognized.

9903.307 Cost Accounting Standards Preambles.

Preambles to the Cost Accounting Standards published by the original Cost Accounting Standards Board, as well as those preambles published by the signatories to the Federal Acquisition Regulation respecting changes made under their regulatory authorities, are available by writing to the: Publications Office, Office of Administration, Executive Office of the President, 725 17th Street NW., room 2200, Washington, DC 20500, or by calling (202) 395-7332.

PART 9904—COST ACCOUNTING STANDARDS

Sec.

9904.400 [Reserved]

9904.401 Cost accounting standard—consistency in estimating, accumulating and reporting costs.

9904.401-10 [Reserved]

9904.401-20 Purpose.

9904.401-30 Definitions.

9904.401-40 Fundamental requirement.

9904.401-50 Techniques for application.

9904.401-60 Illustrations.

9904.401-61 Interpretation.

9904.401-62 Exemption.

9904.401-63 Effective date.

9904.402 Cost accounting standard—consistency in allocating costs incurred for the same purpose.

9904.402-10 [Reserved]

9904.402-20 Purpose.

9904.402-30 Definitions.

9904.402-40 Fundamental requirement.

9904.402-50 Techniques for application.

9904.402-60 Illustrations.

9904.402-61 Interpretation.

9904.402-62 Exemption.

9904.402-63 Effective date.

9904.403 Allocation of home office expenses to segments.

9904.403-10 [Reserved]

9904.403-20 Purpose.

9904.403-30 Definitions.

9904.403-40 Fundamental requirement.

9904.403-50 Techniques for application.

9904.403-60 Illustrations.

9904.403-61 Interpretation.

9904.403-62 Exemption. [Reserved]

9904.403-63 Effective date.

9904.404 Capitalization of tangible assets.

9904.404-10 [Reserved]

9904.404-20 Purpose.

9904.404-30 Definitions.

9904.404-40 Fundamental requirement.

9904.404-50 Techniques for application.

9904.404-60 Illustrations.

9904.404-61 Interpretation. [Reserved]

9904.404-62 Exemption.

9904.404-63 Effective date.

9904.405 Accounting for unallowable costs.

9904.405-10 [Reserved]

9904.405-20 Purpose.

9904.405-30 Definitions.

9904.405-40 Fundamental requirement.

9904.405-50 Techniques for application.

9904.405-60 Illustrations.

9904.405-61 Interpretation. [Reserved]

9904.405-62 Exemption.

9904.405-63 Effective date.

9904.406 Cost accounting standard—cost accounting period.

9904.406-10 [Reserved]

9904.406-20 Purpose.

9904.406-30 Definitions.

9904.406-40 Fundamental requirement.

9904.406-50 Techniques for application.

9904.406-60 Illustrations.

9904.406-61 Interpretation.

9904.406-62 Exemption.

9904.406-63 Effective date.

9904.407 Use of standard costs for direct material and direct labor.

9904.407-10 [Reserved]

9904.407-20 Purpose.

9904.407-30 Definitions.

9904.407-40 Fundamental requirement.

9904.407-50 Techniques for application.

9904.407-60 Illustrations.

9904.407-61 Interpretation. [Reserved]

9904.407-62 Exemption.

9904.407-63 Effective date.

9904.408 Accounting for costs of compensated personal absence.